

Article - Tax - General

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§10–812.

(a) A corporation exempt from income tax under § 10-104 of this title shall file an income tax return if the corporation:

(1) has unrelated business taxable income, as defined under § 512 of the Internal Revenue Code;

(2) is exempt from taxation under § 501(c)(2) of the Internal Revenue Code; or

(3) is an S corporation that is incorporated or does business in the State.

(b) An organization that is exempt from taxation under § 501(c)(3) or (4) of the Internal Revenue Code may file an income tax return to claim a refund under § 10-714 of this title.

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